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PROVINCIAL REPORT ON THE ESTABLISHED PROGRAMS FINANCING ARRANGEMENT

Federal-Provincial Meeting of
Finance Ministers and Provincial Treasurers

Toronto, Ontario
December 14 - 15, 1981

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A. INTRODUCTION

The arrangements known as Established Programs Financing cover major federal and provincial funding for health care and higher education. These arrangements touch each Canadian, in some way, and make their lives fuller and more enjoyable.

Canadians participate in a health system which is generally acknowledged as being second to none. Also, Canadians have access to top quality higher education opportunities through universities and technical training schools. These services to Canadians are made possible by joint federal and provincial funding arrangements.

In October 1980, the federal government announced its intention to cut back sharply in the major transfer programs to the provinces. For over a year, the provinces were left to speculate on what might be the specifics of federal cutbacks.

In its November 12, 1981 budget, the federal government signaled a desire to alter fundamentally these arrangements for health care and higher education. Finance Minister MacEachen indicated that the federal government will chop almost $6 billion dollars from these vital arrangements. He also threatened future cutbacks and freezes on health and higher education transfers if provinces cannot accept as yet unspecified conditions and other arrangements to be negotiated next year.

During the Halifax meeting of Finance Ministers and Treasurers on November 23 and 24, 1981, the provinces encountered an inflexible federal attitude. The provinces merely learned that their losses would be even larger than stated in the federal budget because of an error of double counting by the federal government.

For over a decade, the federal government has been seeking to extricate itself from financial commitments and agreements, after previously having brought provinces into expensive public programs by using its superior fiscal resources.

Given the federal government's threats to one of the central building blocks of this country, the provinces feel compelled to inform the public so they can more readily take part in the dialogue. In order to set the record straight and remind the country of the developments that led to the current difficulties, the provincial Finance Ministers and Treasurers have prepared this report. In tracing briefly the history of our fiscal relations in the major areas of social policy, the report will illustrate how provinces have constantly experienced uncertainty about federal commitments and how the federal government has broken faith with the provinces.

This report draws attention to the conclusions and recommendations of the Parliamentary Task Force on Federal-Provincial Fiscal Arrangements, the Report of the Hall Commission, and the August 1981 Victoria Communique of the Provincial Premiers. It reiterates the strong feeling among the provinces that it is in the national interest to continue the long-term compromise reached in 1977 and that, under the federal proposals, adverse consequences for the quality and availability of health care and post-secondary education would be inevitable.

B. THE 1977 AGREEMENT -- A LONG-TERM COMMITMENT

1. The Evolution of Federal Financing for Health and Post-Secondary Education

Much of the history of Canadian fiscal federalism has been explained by the mismatch between federal and provincial expenditure responsibilities and revenue capacities. Under the B.N.A. Act, the responsibility for health, education and welfare resides with the provinces. Following World War II the federal government used its superior fiscal resources to initiate a number of major federal-provincial shared-cost programs in these areas. These new major programs were designed to ensure that minimum national standards, as defined by the federal government, would be achieved.

The first major shared-cost program in the social field was for Hospital Insurance. This program, introduced in 1958, provided for an average 50% federal sharing in the provinces' costs of approved hospital services. From the provincial point of view, the most serious deficiency with the Hospital Insurance program was the

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This report [illegible] Parliamentary Task Force on [illegible] of the [illegible] Conference [illegible] Provincial [illegible] on the national [illegible] then, under the [illegible] availability of [illegible].

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The first major cost-shared program in the health field [illegible]. This program, introduced in 1958, [illegible] the provincial costs of approved hospital services. [illegible] view, the [illegible]

federal failure to extend the definition of shareable costs in line with the evolution of provincial health care delivery systems. For example, certain low-cost alternatives to hospitalization such as nursing homes and home care were not eligible for cost-sharing. This meant that provincial spending was biased toward the federally-assisted but more expensive forms of health care, a fact that tended to raise overall costs and impede the rationalization of delivery systems.

In the late 1960's, the Medicare program was introduced. Provinces were reimbursed on the basis of 50% of the national average per capita costs, and were required to establish programs that fulfilled the national standards of comprehensive coverage, universality, portability, accessibility, and public administration.

A third major shared-cost program involved federal grants to post-secondary education. In 1967, the federal government offered to pay provinces the greater of either 50% of institutional operating costs or $15 per capita (escalated annually). The federal government was careful to acknowledge the exclusive provincial responsibility for higher education. As Prime Minister Pearson stated in his October 24, 1966 statement to the provinces:

> "The arrangements proposed...are designed to take particular account of provincial financial needs for post-secondary education, but in a manner that manifestly exerts no influence on the structure and content of provincial programs for higher education...."

By the late 1960's, however, the federal government had become concerned about the extent of its financial contribution due to the open-ended nature of the shared-cost programs. A new federal philosophy emerged, namely, that the growth of federal contributions should be linked to the growth of the national economy. To solve its short-run expenditure problems and to press this new view on the provinces, the federal government resorted to arbitrary and unilateral ceilings on the growth of its contributions. The first of the shared-cost programs to be capped by the federal government was post-secondary education in 1972. Then, in 1975, the federal government placed a ceiling on its Medicare contributions and gave notice of its intent to terminate the Hospital Insurance agreements in 1980, the earliest date possible.

The provinces themselves were not satisfied with the shared-cost programs mainly because of uncertainty over the federal government's commitment and rigid program guidelines which distorted provincial priorities and decreased program efficiency.

2. The Principles of EPF

Reacting to the concerns about the capping of the shared-cost programs, the federal government put forward new proposals for health and post-secondary education. The principles that the federal government believed should govern the new arrangements were set forth by Prime Minister Trudeau at the Conference of First Ministers in June of 1976:

- the federal government should continue to pay a substantial share of program costs;
- federal payments should be calculated independently of provincial program expenditures;
- there should be greater equality in per capita terms in the federal contributions to the provinces;
- the arrangements for the mature programs should be placed on a more permanent footing; and
- there should be provision for continuing federal participation in the development of policies of "national significance" in health and post-secondary education.

The second principle implied a movement from traditional dollar for dollar cost-sharing to block-funding where there was no matching requirement. The objective was to bring increased flexibility to provincial budget planning and allow greater scope for provinces to introduce cost-saving measures. The federal government fully recognized this aspect of the arrangements. As stated by Prime Minister Trudeau in 1976:

> "(The proposal)...suits the current and future imperative namely fiscal restraint, in that Provinces will have a greater incentive to implement what are admittedly difficult measures designed to restrain spending in these fields to reasonable levels."

In proposing the principle that federal contributions would not be tied to provincial expenditures, the federal government acknowledged that the notion of federal and provincial shares of health and higher education expenditure were no longer relevant.

The fourth principle of predictability and certainty of federal transfers was to allow provinces the opportunity to undertake proper expenditure planning, secure in the knowledge that federal contributions would not be capped or withdrawn. At the June 1976 Conference, Prime Minister Trudeau stated explicitly the federal government's commitment to the principle of long-term certainty:

> "The fourth principle (of EPF) is that the arrangements be established on a more or less permanent footing, to reduce the uncertainty that has attended in the past the question of continued federal involvement and the dimensions of federal financial contributions....(Notice of termination) would not be given lightly, because the intention is to underline the relative permanence and stability of the new arrangements."

For the most part, the provinces were encouraged by the principles. However, the actual offer made by the federal government was judged unacceptable. The provinces were asked to assume 100% of the financial risk in large program areas that were experiencing substantial cost pressures. Moreover, they were being asked to take this risk at the same time that the federal government was proposing to terminate the 1972 Revenue Guarantee. The discussions on the Revenue Guarantee were to become a central aspect of the 1976 negotiations on EPF.

3. The Revenue Guarantee

The Revenue Guarantee was introduced to encourage provinces to parallel the federal income tax reforms of 1972 . It was a promise by the federal government that, over a five year period, the provinces would lose no revenues by adopting the federal income tax changes.

Payments under the program had originally been expected to be small. But by 1976 -- despite an arbitrary formula change by the federal government -- revenue guarantee payments were running at nearly $1 billion per year. Termination on schedule would have severely disrupted provincial finances and brought about an

unintended and unjustified shift in federal-provincial revenue sharing. This was clearly recognized by the federal government in 1973 when the federal Minister of Finance, the Honourable John Turner stated:

> "There is a particularly difficult period of adjustment for all provinces when the guarantee comes to an end in 1976....In due course I would want to consult you with some concrete proposals."

However, no proposals were ever made. Instead, the federal government resolutely maintained that the Guarantee would expire at the end of 1976. Given the importance of the Revenue Guarantee to provincial finances, the Premiers rejected the federal position. The Premiers unanimously requested the transfer of four unconditional personal income tax points and associated equalization in exchange for termination of the Revenue Guarantee. This was estimated at the time to be about 80% of what the Guarantee was actually worth.

A key fact in the negotiations was that the federal government was legally tied into cost-sharing under its Hospital Insurance agreements with the provinces until mid 1980. Provinces would have been entitled to claim any difference between the open-ended cost sharing arrangement and the Hospital Insurance component of EPF for the first three years of this new program. It was evident that the federal government wanted out of this commitment.

The stage was therefore set for a major compromise. The federal government offered the provinces financial compensation (one equalized point of personal income tax, plus an equivalent amount of basic cash) for termination of the Revenue Guarantee. Significantly, the compensation for the Revenue Guarantee was included as an integral part of the basic structure of the proposed EPF arrangements. In exchange, the provinces agreed to waive their rights to open-ended cost-sharing under the former Hospital Insurance agreements. The final agreement incorporating compensation for the Revenue Guarantee within the EPF package thus involved an important trade-off, a quid pro quo between the two orders of government.

It should be remembered that the negotiations on EPF in 1976 were long and difficult. All governments had to give. But it showed that the Canadian way -- federal-provincial negotiations in a spirit of compromise -- can work.

C. MAJOR DEVELOPMENTS FROM 1977-1981

Given federal assurances during the 1976 negotiations that EPF was to be a long-term arrangement for the funding of health care and higher education, the provinces expected that the EPF arrangements would progress smoothly. However, this has not been the case. Four major developments occurred which served to question the federal government's real commitment to EPF.

1. The 1978 Federal Budget Cuts

In August 1978, the federal government announced major budget cuts and a reallocation of funds from existing programs to new priorities. Included in the federal plans were major unilateral cutbacks in federal-provincial transfers. At the November 1978 Finance Ministers' Meeting, the then federal Finance Minister suggested EPF as a target for reduction.

The federal proposal surprised and deeply concerned the provinces, given that the EPF arrangements were barely a year and a half old and supposedly based on stability and predictability. It indicated to the provinces that the federal government was anxious to back away from its financial commitment to EPF. The provinces, aware that reductions in federal funding would have lowered health and post-secondary education standards, rejected the federal proposal. As a result, the federal government cut back other transfer programs to the provinces.

2. Federal Attacks on Provincial Health Care

In early 1979, the Minister of National Health and Welfare began to issue a number of highly critical statements on provincial health care administration and delivery. The Minister went so far as to accuse the provincial governments of diverting Medicare funds to other programs. The comments suggested that the federal government was not committed to the block-funding nature of EPF and was seeking to impose stricter conditions in health care, an area of provincial jurisdiction.

Justice Hall, in his report "Canada's National-Provincial Health Program for the 1980's", looked into the federal accusation and concluded that the provinces were not diverting federal health dollars. He stated that "it is clear that all of the funds received by the Provinces under the cash grant are being allocated to health programs."

3. The October 1980 Federal Budget

In its budget of October 1980, the federal government indicated that it intended to achieve "significant savings" in social transfer payments to the provinces beginning in 1982-83. At the December 17, 1980 federal-provincial Finance Ministers' Meeting, the provinces asked the federal government to make known its proposals on EPF. They urged the federal government to proceed with negotiations at the earliest possible date so that a mutually acceptable agreement could be reached in the interests of all Canadians. However, Finance Minister MacEachen was not willing to discuss the federal government's proposals at that time. He finally agreed to hold a meeting in March 1981, to begin discussions on EPF. But that meeting was never called.

Despite repeated provincial calls for federal-provincial ministerial negotiations, the federal government delayed meeting with the provinces until November 23-24, 1981 in Halifax. This has indicated to the provinces that the federal government was not prepared to negotiate fiscal arrangements and might proceed unilaterally.

4. Parliamentary Task Force

The Parliamentary Task Force on Federal-Provincial Fiscal Arrangements was established in February 1981. Its mandate was to examine fiscal arrangements "within the context of the (federal) government's expenditure plan as set out in the October 28, 1980 budget." It was to report to Parliament by the end of June 1981.

A main thrust of Finance Minister MacEachen's presentation was that transfers to provinces would have to be significantly cut to meet the federal government's overall strategy of reducing its deficit. In making his case, he implied that federal transfers to the provinces were a major contributing factor to the deficit. Mr. MacEachen confirmed to the Task Force that the federal government was seeking net savings in social transfers of $1.5 billion in 1982-83 and 1983-84. However, he gave no indication of where those cuts would be made.

The Chairman of the Economic Council of Canada, in his presentation to the Task Force, took issue with many of the statements made by Finance Minister MacEachen. He thought that the energy agreements would significantly improve the federal budgetary position. Also, he concluded that:

> "For the future these (federal-provincial) transfers do not appear to be the primary contributors to persistent deficits or surpluses at either the federal or provincial levels."

On the issue of cutting federal transfers to the provinces, the Chairman of the Economic Council stated that:

> "One should seriously doubt the wisdom and fairness of 'solving the federal deficit problem' by merely transferring the problem to the provinces. This is not a solution at all."

In August 1981, the Task Force released its report "Fiscal Federalism in Canada". The Task Force flatly rejected that part of the terms of reference requiring its examination to take place within the context of the October 28, 1980 federal budget. In addressing Mr. MacEachen's concerns about the federal deficit, the Task Force stated that:

> "Federal grants to provinces and municipalities expressed as a percentage of total federal spending have been fairly constant since 1970. There is, therefore, no ground to suggest that federal transfers have been getting out of control. In fact, they grew at a slower rate in the 1970's than they did in the 1960's."

In other words, the Task Force absolutely rejected the federal government's argument that federal-provincial transfers were responsible for the federal deficit. In the Task Force's view, the federal deficit is the result of the general economic situation and federal tax and expenditure decisions.

The Task Force further concluded that:

> "There does not exist a long-term structural mismatch between the revenue capacities and expenditure responsibilities of the federal government. It cannot be claimed that the capacity of the federal government to raise revenues has reached a structural (as opposed to a political or discretionary) ceiling."

In short, the Task Force confirmed that the federal government has the capacity to reduce its deficit without cutting back its transfers to the provinces.

The Task Force concluded that there should be no cuts in federal transfers for health and post-secondary education. In particular, they stated that the fiscal transfers associated with the Revenue Guarantee must now be considered part of the EPF arrangements and allocated to health and/or post-secondary education. The Task Force cautioned that Canada's enviable health care system would be jeopardized by any reductions in the aggregate federal level of support.

Looking back at the negotiations in 1976, the federal government had made a promise to the provinces that EPF would be a long-term arrangement. But within two years of EPF coming into effect, the federal government had signaled a desire to back away (both financially and in principle) from the system it had originally formulated and jointly designed with the provinces. This was the situation facing the Premiers when they met in Victoria in August 1981.

D. THE PREMIERS' AUGUST 1981 REPORT

At their Conference in Victoria, in August 1981, the Premiers were very concerned about the federal threats to reduce funding for EPF and what this would mean for the future availability and quality of health care and post-secondary education programs. To further public understanding of EPF and its success in meeting the objectives set five years before, the Premiers issued a report.

Five key issues were discussed by the Premiers in their report:

1. The Federal Deficit

Evidence shows that transfers to the provinces have not caused the massive growth in the federal deficit. If the federal government reduces its transfers to provinces for health care and higher education, it would merely shift the burden to provincial taxpayers.

2. Funding Shares and Contributions

The arrangements for federal funding for health and post-secondary education programs have met the objective of stability and predictability. Indeed, federal projections made in 1976 for transfers under EPF are almost identical to the amounts actually transferred.

Joint provincial analysis shows that the federal share of program expenditures has consistently been less than 45 per cent, and that it has been declining since 1979-80. This refutes the federal government's claim that the burden of paying for medicare, hospitals, colleges, and universities has increasingly fallen on its shoulders.

3. Federal Program Conditions

The provinces expressed a willingness to discuss federal concerns over health conditions.

4. Visibility

The Premiers indicated that the provinces are prepared to discuss federal concerns about the visibility of its funding.

5. Federal Delays in Starting Negotiations

Since December 1980, provinces have been urging the federal government to begin serious negotiations. Due to federal delays, the provinces have been faced with uncertainty in planning their 1982-83 budgets.

Conclusion

The Premiers concluded their report on federal funding for health and post-secondary education programs by stating that "unilateral federal cutbacks would be unacceptable and unjustified", and they called for federal-provincial negotiations to commence immediately.

E. THE 1981 FEDERAL BUDGET PROPOSALS FOR EPF

In its November 12, 1981 budget, the federal government proposed a fundamental overhaul of the present financing arrangements for health and post-secondary education. Specifically, the federal government proposed that:

- the Revenue Guarantee component of the EPF be eliminated as of April 1, 1982;

- the federal contributions for health and post-secondary education programs be on an equal per capita basis for all provinces as of April 1, 1982;

- new federal-provincial arrangements for the financing of post-secondary education and human resources be devised by March 31, 1983; if negotiations on new arrangements are unsuccessful, the federal government may freeze its transfers;

- the existing national standards for health be clarified and an effective mechanism for their enforcement be developed by March 31, 1983.

Provincial Finance Ministers and Treasurers have looked at the federal proposals and share the following concerns:

1. Fundamental Revisions: A Breach of Faith

The provinces have indicated a willingness to examine the present system of financing health care and higher education with an eye to fine-tuning the system. The federal proposals, however, constitute a fundamental revision of the system and may be tantamount to termination.

Specifically, the federal government would eliminate entirely the Revenue Guarantee. As mentioned previously, the Guarantee is an integral aspect of EPF and was a quid pro quo for the provinces terminating the Hospital Insurance and Diagnostic Services Act.

Furthermore, the federal proposals would end the current block-funding nature of EPF which was designed to allow provinces the flexibility to reduce program costs. In its place would be separate funds for health care and higher education which would presumably be disbursed according to federal priorities.

The federal proposals constitute a major breach of faith in the federal government's 1976 commitment to the provinces that EPF would be a long-term agreement based on stability and predictability. In essence, the federal government is attempting to reduce its financial involvement and at the same time increase its control over provincial spending in health and higher education, areas of provincial jurisdiction. These actions are contrary to the principles outlined by the Prime Minister in 1976.

2. Transferring the Federal Deficit

The federal government's proposed cuts in funding for social programs are an outright attempt to transfer a portion of its deficit to the provinces and municipalities. As such, it represents a false saving because provincial and municipal taxpayers would bear the brunt of the federal actions. The federal government is merely attempting to improve its fiscal position by even further constraining the already tight fiscal position of the provinces.

As indicated by the Parliamentary Task Force and the Chairman of the Economic Council of Canada, federal-provincial transfers are not the cause of the federal deficit.

It should be noted that, on a national accounts basis, total federal government transfers to provinces are projected to rise by only 2.4 per cent in 1982-83, while federal government expenditures in total will rise by 13.5 per cent. This proves that provinces are being called upon to bear an unfair share of federal restraint.

3. Financial Impact

The $5.7 billion in proposed federal cuts in cash transfers would severely affect the future ability of the provinces to meet public demands for essential services and programs in the higher education and health sectors. Currently, the majority of provinces are in a very tight fiscal position and do not have the fiscal flexibility to absorb a decrease in federal transfers. If the federal financing proposals become a reality, provinces will be forced to (1) raise provincial taxes; (2) reduce the present level of services; (3) incur higher deficits; or (4) a combination of these measures.

It should be remembered that the proposed reductions are contrary to the recommendations of the Parliamentary Task Force and the Hall Commission.

4. Misleading Federal Presentation and Data Errors

In its budget, the federal government tried to mask the real impact of the $5.7 billion cuts to EPF by presenting tables which suggest that the provinces will receive increased revenues from the budget's tax changes. Any additional tax revenue received by the provinces is from provincial own source revenue. It is collected from provincial taxpayers; it is not a federal transfer. Moreover, it is ironic that over the years when the federal government instituted tax changes which reduced provincial own source revenues, there were no thoughts of compensating the provinces with increased transfers.

Even if the principle behind this tactic were acceptable, the federal government made the suggested trade-off even more dubious by making a large error in it calculations. The federal government erred in calculating revenues that would accrue to the provinces as a result of the tax changes (by almost $650 million according to its own estimates). In other words, provinces will be in a worse position than predicted in the November budget. Moreover, the provinces continue to question the revised federal statistics given that they are based on economic assumptions in the budget which are highly optimistic.

5. Standards and Conditions

The federal budget referred to the federal government's intention to impose more specific and enforceable program conditions on EPF and related transfers. The provinces have indicated a willingness to discuss with the federal government a clarification of the national standards in the health area and the matter of federal visibility in post-secondary education. The onus is on the federal government to withdraw its financial threats and come forward with concrete proposals.

6. Split Negotiations and Federal Threats

The federal government is proposing that the negotiations be split along financing and programming lines. A deadline of March 31, 1982 has been set by the federal government for legislation on the financial aspects of EPF. It should be noted that, save for a three-year notice of termination clause in the EPF arrangements, there is no legislative deadline for financial changes. Without legislative action, the existing financial arrangements will carry forward indefinitely, in keeping with the intended long-term nature of EPF.

The deadline for legislation on program issues has been set by the federal government as March 31, 1983. The deadline is accompanied by a threat to freeze federal payments for higher education if federal-provincial agreement is not reached. The federal government's intention to establish new financing arrangements for post-secondary education and human resources development could, according to some, constitute termination of the current arrangements and require the federal government to give three years' notice.

In the period between the October 1980 and November 1981 federal budgets, the provinces had urged the federal government to start meaningful negotiations. But the federal government had resisted all provincial overtures. Now, at the eleventh hour, the federal government is attempting to split the negotiations according to arbitrary deadlines. No sensible negotiator, regardless of the subject matter, could agree to negotiate part of a package without at least knowing the contents of the other part.

F. PROVINCIAL REACTION

After reviewing the federal government's proposals, Provincial Finance Ministers and Treasurers have concluded that:

1. the federal government is attempting a fundamental overhaul of EPF which is a clear breach of trust and may constitute termination of the 1977 agreement;

2. the federal government is merely attempting to shift its deficit to provincial taxpayers; there is no net saving for Canadian taxpayers;

3. the federal government's proposed cuts will mean a reduction in the quality of services for health care and higher education or increased provincial taxes;

4. the federal government is attempting to disguise the severity of the impact on the provinces of the cuts to EPF; and

5. the federal government is imposing a process which includes arbitrary deadlines, split negotiations and threats of future cuts in federal financing.

For these reasons, the provinces call for a continuation of the existing arrangements so that negotiations can proceed without funding cuts having been made, without threats and with a complete negotiating package on the table.

Provincial Ministers of Finance and Treasurers also suggest that, in view of the potential fiscal repercussions, federal-provincial discussions on program standards and conditions be joint discussions involving Ministers of Finance as well as the appropriate program Ministers.

The provinces feel strongly that the federal government's continual breach of faith in the area of fiscal arrangements will have dangerous implications for federal-provincial trust and confidence. Furthermore, they wish to stress to the federal government that any unilateral cutbacks will seriously impact upon the quality and availability of health care and post-secondary education to the citizens of Canada.

Pour obtenir des copies du _Rapport provincial sur le financement des programmes établis_ on peut s'adresser au:

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